

**COOPERATIVE ENDEAVOR AGREEMENT  
FOR COLLECTION OF SALES AND USE TAX**

**Between**

**WASHINGTON PARISH TOURISM COMMISSION**

**And**

**SHERIFF AND EX-OFFICIO TAX COLLECTOR FOR WASHINGTON PARISH**

**CONTRACT**

THIS CONTRACT is entered into and effective on the date of the last undersigned party to sign.

**1. PARTIES**

1.1 The Washington Parish Tourism Commission, hereinafter referred to as "Commission," which was created pursuant to La. R.S. 33:4574(B), whose members are the following non-elected officials:

1. Evelyn Lorraine Brazil-Hall,
2. Ella Rose Bickham,
3. Cynthia A. August,
4. Tonya Sharp,
5. Krystal Peterson,
6. Edna Kennedy, and
7. Mark Irvine.

1.2 Sheriff and Ex-Officio Tax Collector for Washington Parish, hereinafter referred to as "Sheriff."

**2. RECITALS OF FACTS**

2.1 The Commission, pursuant to La. R.S. 33:4574.1.1, levied an occupancy tax of 3% upon the rent or fee charged to transient guests for the occupancy of hotel rooms, motel rooms and overnight camping facilities, including campgrounds, within the parish, effective July 1, 2025, by Resolution passed May 16, 2025, hereinafter referred to as the "Resolution".

2.2 In accordance with the terms of this contract and Louisiana Revised Statutes, Titles 47 and 33, the Sheriff will undertake to perform those functions necessary to collect and adequately enforce the occupancy tax in the same manner as the sales and use taxes it already collects and promptly remit the proceeds to the Commission.

**3. THE SHERIFF'S DUTIES**

3.1 The Sheriff will furnish all equipment necessary to comply with the terms of this contract, including but not limited to, all computer equipment, all software, office supplies, office furniture, as well as office premises located within Washington Parish which are adequate to meet the needs of this contract.

The liability and/or expense shall be paid by the Commission according to its pro-rata share in the taxes collected, be it by the percentage of total collections or by the breakdown percentage of the taxing jurisdictions collections, depending on the specific type of liability or expense.

## 5. PAYMENT TO THE SHERIFF

5.1 The Sheriff will provide all the services required by this contract for a fee of 1.5% of the gross amount of occupancy tax actually collected.

## 6. REMITTING TAX REFUNDS

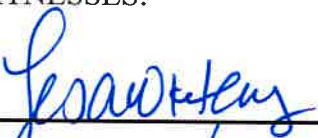

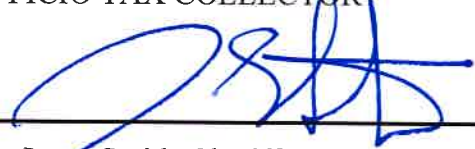

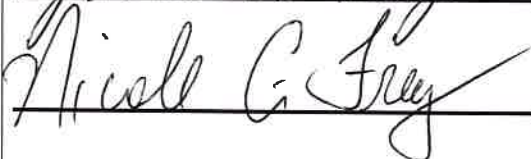

6.1 Occupancy taxes collected by the Sheriff shall be accounted for immediately and disbursed weekly.

6.2 Funds will be deposited in a bank insured by the Federal Deposit Insurance Corporation under a fiscal agent contract agreement. This agreement is to provide for security for funds on deposit under the laws of the State of Louisiana for fiscal agent contracts.

6.3 Any interest earned on the deposits will be disbursed on a pro-rata basis to the taxing authorities, on not longer than an annual basis.

6.4 The term of this agreement shall be for one year, beginning July 1, 2025 and ending June 30, 2026. The term shall automatically renew for an additional one year term on July 1 of each year unless 90 days written notice of non-renewal is given to the other party. However, either party may terminate this agreement, without cause, by giving 90 days written notice to the other party.

Thus done and signed before the undersigned witnesses in duplicate originals:

<p>WITNESSES:</p> <p> _____  _____</p>	<p>WASHINGTON PARISH SHERIFF, EX-OFFICIO TAX COLLECTOR</p> <p> _____ By: Jason Smith, Sheriff</p> <p><u>15 May 2025</u> DATE</p>
<p>WITNESSES:</p> <p> _____  _____</p>	<p>WASHINGTON PARISH TOURISM COMMISSION</p> <p> _____ By: Mark Irvine, President</p> <p><u>5-16-25</u> DATE</p>